IN THE CLAIMS

Please substitute the claims with the following:

- 1-59. (Canceled)
- 60. (Previously Submitted) A method in a data processing apparatus for accessing cell data of a spreadsheet file cell in a record-based computer readable-medium, comprising: determining whether cell data location information for a selected spreadsheet file cell is

determining whether cell data location information for a selected spreadsheet file cell is contained in a first grid record;

if the cell data location information is contained in the first grid record, determining the cell data location information from the first grid record;

determining the location of cell data corresponding to the spreadsheet file cell in a cell data record based on the cell data location information; and

extracting the cell data from the cell data record.

- 61. (Previously Submitted) The method of claim 60, further comprising: if the cell data location information is not contained in the first grid record, determining whether the cell data location information is contained in a second grid record.
 - 62. (Previously Submitted) The method of claim 60, further comprising: determining from a property record property information of the spreadsheet file.
- 63. (Previously Submitted) The method of claim 60, wherein determining whether cell data location information for a selected spreadsheet file cell is contained in a first grid record includes comparing a column number of the spreadsheet file cell to a column value range of the first grid record.
- 64. (Previously Submitted) The method of claim 61, wherein determining whether cell data location information for a selected spreadsheet file cell is contained in a first grid record

includes comparing a column number of the spreadsheet file cell to a column value range of the second grid record.

- 65. (Previously Submitted) The method of claim 60, wherein the cell data location information indicates the location of cell data in the cell data record.
- 66. (Previously Submitted) The method of claim 65, wherein the cell data location information is a 16 bit matrix.
- 67. (Previously Submitted) The method of claim 66, wherein the first 10 bits of the 16 bit matrix indicate the cell data record containing the cell data, and the last 6 bits of the 16 bit matrix indicated the location of the cell data within the cell data record.
- 68. (Previously Submitted) The method of claim 65, where the cell data location information indicates a value of zero if the spreadsheet file cell is empty.
- 69. (Previously Submitted) The method of claim 60, wherein the data processing apparatus is a personal digital assistant.
- 70. (Previously Submitted) A computer-readable medium having stored thereon computer-executable instructions for causing a computer to execute a method for accessing cell data of a spreadsheet file cell in a record-based memory, the method comprising the steps of:

determining whether cell data location information for a selected spreadsheet file cell is contained in a first grid record;

if the cell data location information is contained in the first grid record, determining the cell data location information from the first grid record;

determining the location of cell data corresponding to the spreadsheet file cell in a cell data record based on the cell data location information; and

extracting the cell data from the cell data record.

71. (Previously Submitted) The computer-readable medium of claim 70, further comprising the step of:

if the cell data location information is not contained in the first grid record, determining whether the cell data location information is contained in a second grid record.

72. (Previously Submitted) The computer-readable medium of claim 70, further comprising the step of:

determining from a property record property information of the spreadsheet file.

- 73. (Previously Submitted) The computer-readable medium of claim 70, wherein determining whether cell data location information for a selected spreadsheet file cell is contained in a first grid record includes comparing a column number of the spreadsheet file cell to a column value range of the first grid record.
- 74. (Previously Submitted) The computer-readable medium of claim 71, wherein determining whether cell data location information for a selected spreadsheet file cell is contained in a first grid record includes comparing a column number of the spreadsheet file cell to a column value range of the second grid record.
- 75. (Previously Submitted) The computer-readable medium of claim 70, wherein the cell data location information indicates the location of cell data in the cell data record.
- 76. (Previously Submitted) The computer-readable medium of claim 75, wherein the cell data location information is a 16 bit matrix.
- 77. (Previously Submitted) The computer-readable medium of claim 76, wherein the first 10 bits of the 16 bit matrix indicate the cell data record containing the cell data, and the last 6 bits of the 16 bit matrix indicated the location of the cell data within the cell data record.
- 78. (Previously Submitted) The computer-readable medium of claim 75, where the cell data location information indicates a value of zero if the spreadsheet file cell is empty.

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79. (Previously Submitted) The computer-readable medium of claim 70, wherein the computer-readable medium is contained in a personal digital assistant.